

## FORM NO. 130

[See rule 215(1)[Table: Sl. No. 1]]

**Certificate under section 395 for tax deducted at source on salary paid to an employee under section 392 or pension or interest income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]**

## PART A

Certificate No.		Last updated on	
<b>Details of the employer/specified bank</b>			
1.	Name	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note2)</i>	
3.	Permanent Account Number		
4.	Tax Deduction and Collection Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax year		
8.	Period with the employer	<i>(dd/mm/yyyy)</i> to <i>(dd/mm/yyyy)</i>	
<b>Details of the employee/ specified senior citizen</b>			
9.	Name	<i>(refer Note 1)</i>	
10.	Address	<i>(refer Note 2)</i>	
11.	Permanent Account Number		

## PART B

<b>Summary of amount paid/credited and tax deducted at source thereon in respect of the employee</b>					
Quarter (s)	Receipt Numbers of original quarterly statements of TDS under section 397(3)(b)	Amount paid/credited	Rate of deduction of tax	Amount of tax deducted	Amount of tax deposited/ adjusted
Total					
<b>I. Details of tax deducted and deposited in the central government account through book adjustment (The deductor to provide payment wise details of tax deducted and deposited)</b>					
Sl. No.	Tax deposited <i>(refer Note 5)</i>	Book Identification Number (BIN)			
		Receipt numbers of Form No.	DDO serial number in Form No. 137	Date of Transfer voucher <i>(dd/mm/yyyy)</i>	Status of Matching with Form No. 137

		137			
Total					
<b>II. Details of tax deducted and deposited in the central government account through challan (The deductor to provide payment wise details of tax deducted and deposited)</b>					
Sl. No.	Tax deposited (refer Note 5)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with TIN 2.0
Total					

### DECLARATION

I, ....., (name of person responsible for deduction of tax)..... having Permanent Account Number ..... working in the capacity as ..... (designation) of ..... (name of the deductor) do hereby certify that a sum of ₹ ..... [₹.....(in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place: \_\_\_\_\_ Signature of person responsible for deduction of tax

Date: \_\_\_\_\_ Name: .....

Designation: .....

#### Notes:

- In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full
- The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State
- Government deductors to fill information in item I of Part B if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
- Non-Government deductors to fill information in item II of Part B.
- In Part B, total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.
- If an assessee is employed under one employer only during the year, certificate in Form No. 130 issued for the quarter ending on 31st March of the tax year shall contain the details of tax deducted and deposited for all the quarters of the tax year.
- If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A and Part B of the certificate in Form No. 130 pertaining to the period for which such assessee was employed with each of the employer.
- Some of the information in the Form would be pre-filled to the extent possible.
- Amounts to be filled in ₹ unless otherwise provided.

**PART C (Annexure-I)****In relation to employees for tax deduction under section 392**

Row No.	Particulars	
A	Whether opting out of taxation under section 202(1)?	(Yes/No)
<b>1.</b>	<b>Gross Salary</b>	
	(a) Salary as per provisions contained in section 16	
	(b) Value of perquisites under section 17 (as per Form No. 123, wherever applicable)	
	(c) Profits in lieu of salary under section 18 (as per Form No. 123, wherever applicable)	
	(d) Total	
	(e) Reported total amount of salary received from other employer(s)	
<b>2.</b>	<b>Allowances to the exempt under section 11</b>	
	(a) Travel concession or assistance under section 11 being of the nature referred to in Schedule III [Table: Sl. No. 8]	
	(b) House rent allowance under section 11 being of the nature referred to in Schedule III [Table: Sl. No. 11]	
	(c) Other special allowances under section 11 being of the nature referred to in Schedule III [Table: Sl. No. 12 and 13]	
	(d) Amount of any other exemption under section 11	
	section ...	
	section ...	
	section ...	
	...	
	(e) Total amount of any other exemption under section 11	
	(f) Total amount of exemption claimed under section 11 [2(a)+2(b)+2(c)+2(e)]	
<b>3.</b>	<b>Total amount of salary received from current employer [1(d)-2(f)]</b>	
<b>4.</b>	<b>Deductions under section 19(1)</b>	
	(a) Tax on employment under section 19(1) [Table: Sl. No.1]	
	(b) Standard deduction under section 19(1) [Table: Sl. No.2]	
	(c) Gratuity under section 19(1) [Table: Sl. No.3,4,5,6]	
	(d) Commuted value of pension under section 19(1) [Table: Sl.	

	No. 7,8,9]			
	(e) Compensation as received by workmen under section 19(1) [Table Sl. No. 10,11]			
	(f) Amount received on voluntary retirement or termination of service under section 19(1) [Table Sl. No. 12]			
	(g) Cash equivalent of leave salary encashment under section 19(1) [Table: Sl. No. 13,14]			
<b>5.</b>	Total amount of deductions under section 19(1) [4(a)+4(b)+4(c)+4(d)+4(e)+ 4(f) +4(g)]			
<b>6.</b>	<b>Income chargeable under the head "Salaries" [3+1(e)-5]</b>			
<b>7.</b>	<b>Any other income reported by the employee as per section 392(4)</b>			
	(a) Amount chargeable under any head of income other than "Salaries" as per section 392(4)(a)(iv)			
	(b) Any loss from house property reported by employee under section 392(4)(a)(iii)			
<b>8.</b>	Total amount of other income reported by the employee [7(a)-7(b)]			
<b>9.</b>	<b>Gross total income (6+8)</b>			
<b>10.</b>	<b>Deductions under Chapter VIII of the Act</b>			
			Gross Amount	Deductible Amount
	(a) Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section 123			
	(b) Deductions in respect of amount paid/deposited to notified pension scheme under section 124(3)			
	(c) Deduction in respect of contribution by Employer to pension scheme under section 124(1)(a)			
	(d) Deduction in respect of health insurance premia under section 126			
	(e) Deduction in respect of interest on loan taken for higher education under section 129			
	(f) Deduction in respect of contribution by the employee to Agnipath Scheme under section 125 (1)			
	(g) Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 125 (2)			
		Gross Amount	Qualifying Amount	Deductible Amount

	(h) Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 133			
	(i) Deduction in respect of interest on deposits in savings account under section 153			
	(j) Amounts deductible under any other provisions of Chapter VIII of the Act			
	section ...			
	section ...			
	section ...			
	(k) Total of amount deductible under any other provision(s) of Chapter VIII of the Act			
<b>11.</b>	Aggregate of deductible amount under Chapter VIII of the Act [10(a) + 10(b) + 10(c) + 10(d) + 10(e) + 10(f) + 10(g) + 10(h) + 10(i) + 10(k)]			
<b>12.</b>	<b>Total taxable income (9-11)</b>			
<b>13.</b>	Tax on total income			
<b>14.</b>	Rebate under section 156, if applicable			
<b>15.</b>	Surcharge, wherever applicable			
<b>16.</b>	Health and education cess @ 4%			
<b>17.</b>	Tax payable (13+15+16-14)			
<b>18.</b>	Relief under <i>section 157</i> (attach details)			
<b>19.</b>	Tax deducted at source as per Form No. 122 submitted under provisions of <i>section 392(4)</i>			
<b>20.</b>	Tax collected at source as per Form No. 122 submitted under provisions of <i>section 392(4)</i>			
<b>21.</b>	Net tax payable (17-18-19-20)			

### DECLARATION

I, ....., (name of person responsible for deduction of tax)..... having Permanent Account Number ..... working in the capacity as ..... (designation) of ..... (name of the deductor) do hereby certify that a sum of ₹ ..... [₹.....(in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place: \_\_\_\_\_ Signature of person responsible for deduction of tax

Date: \_\_\_\_\_ Name: .....

Designation: .....

#### Notes:

- Part C (Annexure-I) of the certificate in Form No. 130 may be issued by each of the employers or the last employer at the option of the assessee.

2. Deductor shall duly fill details, where available, in item numbers 2(c) and 10(h) before furnishing of Part C (Annexure-I) to the employee.
3. Amounts to be filled in ₹ unless otherwise provided.

### PART C (Annexure-II)

In relation to specified senior citizen for tax deduction under 393(1) [Table: Sl. No. 8(iii)]

A	Whether opting out of taxation under section 202(1)?	YES/NO		
1.	Gross Salary			
	(a) Pension as per provisions contained in section 16			
2.	Total amount of salary received			
3.	Deductions under section 19			
	(a) Tax on employment under section 19 [Table: Sl. No.1]			
	(b) Standard deduction under section 19 [Table: Sl. No.2]			
4.	Total amount of deductions under section 19 [3(a)+3(b)]			
5.	Income chargeable under the head "Salaries" [(2-4)]			
6.	Interest Income under the head "Other Sources" paid by the specified bank			
7.	Gross total income (5+6)			
8.	Deductions under Chapter VIII of the Act			
		Gross Amount	Deductible Amount	
	(a) Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section 123			
	(b) Deductions in respect of amount paid/deposited to notified pension scheme under section 124(3)			
	(c) Deduction in respect of health insurance premia under section 126			
	(d) Deduction in respect of interest on loan taken for higher education under section 129			
		Gross Amount	Qualifying Amount	Deductible Amount
	(e) Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 133			
	(f) Deduction in respect of interest on deposits in savings account under section 153(2)(b)			

	(g) Amount deductible under any other provision(s) of Chapter VIII of the Act			
	section ...			
	section ...			
	section ...			
	(h) Total of amount deductible under any other provision(s) of Chapter VIII of the Act			
9.	Aggregate of deductible amount under Chapter VIII of the Act[8(a) + 8(b) + 8(c) + 8(d) + 8(e) + 8(f) + 8(h)]			
10.	Total taxable income (7-9)			
11.	Tax on total income			
12.	Rebate under section 156, if applicable			
13.	Surcharge, wherever applicable			
14.	Health and education cess @ 4%			
15.	Tax payable (11+13+14-12)			
16.	Relief under section 157 (attach details)			
17.	Net tax payable (15-16)			

#### DECLARATION

I, ....., (name of person responsible for deduction of tax)..... having Permanent Account Number..... working in the capacity as ..... (designation) of ..... (name of the deductor) do hereby certify that a sum of ₹ ..... [₹.....(in words)] has been deducted and deposited to the credit of the Central Government.

I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place: \_\_\_\_\_ Signature of person responsible for deduction of tax

Date: \_\_\_\_\_ Name: .....

Designation: .....

#### Notes:

- Part C (Annexure-II) of the certificate in Form No. 130 may be issued by the specified bank to a specified senior citizen.
- Amounts to be filled in ₹ unless otherwise provided.